

## Appendix 1 Collection and Deposit of Offerings TO Annex A Chaplains' Fund SOP

1. PURPOSE: To provide standing operating procedures (SOP) for accepting and safeguarding offerings, tithes, donations or money given under any wording to the Ft Polk Chaplains' Fund and depositing those funds into the bank.

2. REQUIREMENTS: Any and all money (offerings) collected in the conduct of worship or other religious activities on Fort Polk is deposited into the Fort Polk Chaplains' Fund.

3. METHODS:

a. Offerings collected during a Worship Service(s): The manner of collecting offerings during worship services is the discretion of the chaplain, contract clergy or distinctive faith group leader conducting the service. This is done in the tradition / liturgy of the chaplain, contract clergy or distinctive faith group leader.

(1) Once collected, the offering may be taken for counting while the service is still in session or placed in full view of the congregation (i.e. on the altar) and counted after the service.

(2) Contract Clergy and distinctive faith groups collect offerings only during and as a part of scheduled a worship service.

b. Reoccurring Offerings Collected Outside a Worship Service: The chaplain responsible for the worship service with which the religious activity is associated approves offerings received during reoccurring religious activities (i.e. Sunday School, CCD).

(1) Although the offerings may be received in several locations or rooms, the responsible chaplain assigns two persons to transport it to the Chaplain Assistant on duty.

(2) This offering is considered part of the offering for the worship service. The Offering Control Sheet (OCS) (**Encl**) reflects one worship service offering. The number of persons attending is independent of the offering money, i.e. the OCS reflects the number of persons attending the worship service and the Sunday School records reflect the number attending Sunday School.

c. Offerings Collected Outside a Worship Service: The chaplain responsible for supervising the religious activity approves offerings, donations, etc. collected outside the worship service, i.e. Club Beyond Junior High Retreat.

(1) The responsible chaplain appoints two persons to collect the offering (donations). Together, they take the offering (donations) to a chaplain assistant on duty and count the money. The Chaplain Assistant completes an OCS. the Chaplain Assistant ensure the OCS reflects the correct sub-account into which the offering is credited.

(2) For procedures on fund raisers, see Chaplains' Fund SOP on Fund Raising Activities.

d. The two designated persons count the money in the presence of the Chaplain Assistant in a secure room.

e. Chaplain Assistant recounts the money using an adding machine, with tape printout. He / she attaches the completed offering addition tape to the original OCS (white form copy) for the Fund Manager's next working day deposit reconciliation.

#### 4. ACCOUNTABILITY:

a. Once placed in the offering, no money is removed. Checks are not cashed from offerings. Change is not made from offerings.

b. The chaplain Assistant on-duty provides a receipt for a single sum donation of \$250.00 or more. For cash, the Chaplain Assistant must physically view the donation.

(1) The Chaplain Assistant completes the individual stewardship voucher for each donation of \$250 or more.

(2) At the end of each quarter, the Chaplain Assistant sends a copy of every individual stewardship voucher to the Fund Clerk. Fund Clerk stamps each individual stewardship voucher and mails it to the person/ family. At the mailing of the last quarter of the calendar year (31 Dec), the Fund Clerk maintains a copy.

(3) The Fund Clerk maintains copies of individual stewardship vouchers for a period of three years as part of records keeping.

#### 5. DEPOSIT:

a. Each Chaplain Assistant covering a worship service or any event where an offering is taken reports to the Fund Clerk NLT 1500 the working day before the service / event.

(1) Fund Manager gives Chaplain Assistant a night deposit bag and has him / her sign for a numbered OCS.

(2) Chaplain Assistant receives a bag and OCS for each service / event.

b. Upon properly counting the money and completing the OCS per para 3 above, the Chaplain Assistant puts the money, the copies of the OCS in the night deposit bag.

c. The Chaplain Assistant puts the OCS copy in the sub-account workbook maintained for individual congregation / parish accounting.

d. The Chaplain Assistant takes the bag(s) to the Sabine State Bank & Trust Company P.O. Box 3811 Fort Polk, Louisiana 71459. Chaplain Assistant puts the bag(s) in the night depository.

